

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2012-06
INTRADISTRICT ATTENDANCE

FEBRUARY 6, 2012

REVISED JULY 1, 2012

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants must use for the filing of claims for the Intradistrict Attendance program. The amended Parameters and Guidelines (P's & G's) are included as an integral part of the claiming instructions.

On January 19, 1995, the Commission on State Mandates (CSM) adopted a Statement of Decision finding that the test claim legislation imposes a partially reimbursable state-mandated program upon school districts within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

On January 29, 2010, the CSM approved the amendments to the P's & G's to update the "boilerplate language" clarifying source documentation requirements and record retention language as requested by the SCO.

Exception

There will be no reimbursement for any period in which the Legislature has suspended the operation of a mandate pursuant to state law.

Eligible Claimants

With the exception of community colleges and county offices of education, any school district, as defined in GC section 17519 that incurs increased costs as a result of this mandate is eligible to claim for reimbursement.

Reimbursement Claim Deadline

Claims for the **2011-2012** fiscal year may be filed by **February 15, 2013**, without a late penalty. **Claims filed more than one year after the filing date will not be accepted.**

Penalty

- **Initial Claims**

When filed within one year of the initial filing deadline, claims are assessed a late penalty of 10% of the total amount of the initial claim without limitation pursuant to GC section 17561, subdivision (d)(3).

- **Annual Reimbursement Claim**

When filed within one year of the annual filing deadline, claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty, pursuant to GC section 17568.

Minimum Claim Cost

GC section 17564, subdivision (a), provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds **\$1,000**, even if the individual school district's claim does not each exceed **\$1,000**. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement will be allowed except as otherwise allowed by GC section 17564. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to the SCO at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Record Retention

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

Claim Submission

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.**

Mandated costs claiming instructions and forms are available online at the SCO's website: **www.sco.ca.gov/ard_mancost.html**.

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

If you have any questions, you may e-mail **LRSDAR@sco.ca.gov** or call the Local Reimbursements Section at (916) 324-5729.

Adopted: 5/24/95
Amended: 1/29/10

AMENDMENT TO PARAMETERS AND GUIDELINES

Education Code Section 35160.5, Subdivision (c)

Statutes 1993, Chapter 161
Statutes 1993, Chapter 915

Intradistrict Attendance
05-PGA-53 (CSM 4454)

This amendment is effective beginning with claims filed for the
July 1, 2005 through June 30, 2006 period of reimbursement

I. SUMMARY OF THE SOURCE OF THE MANDATE

Chapter 161, Statutes of 1993, added Education Code section 35160.5, subdivision (c), to require the governing board of each school district, on or before July 1, 1994, to prepare and adopt rules establishing and implementing a policy of open enrollment within the district for residents of the district, which provides that: the parent or guardian of each school age child who is a resident in the district may select the schools the child shall attend; once the intradistrict transfer is selected, evaluating the transfer to ascertain the impact of the transfer upon the maintenance of appropriate racial and ethnic balances among the respective schools; intradistrict attendance in excess of school site attendance area capacity shall be determined by a random, unbiased process that prohibits an evaluation of whether any pupil should be enrolled based upon his or her academic or athletic performance; and, no pupil who currently resides in the attendance area of a school shall be displaced by pupils transferring from outside the attendance area.

Chapter 915, Statutes of 1993, amended Education Code section 35160.5, subdivision (c), to specify that the intradistrict attendance program does not apply to school districts of only one school or school sites serving different grade levels and that the school district shall determine the capacity of the schools of the district.

II. COMMISSION ON STATE MANDATES DECISION

The Commission on State Mandates, in the Statement of Decision adopted at the January 19, 1995 hearing determined that Education Code section 35160.5, subdivision (c), paragraph (1) and as added by Chapter 161, Statutes of 1993 and amended by Chapter 915, Statutes of 1993, imposes a new program or higher level of service for school districts within the meaning of Section 6, Article XIII B of the California Constitution.

The Commission determined that the following provisions of Education Code Section 35160.5, subdivision (c), paragraphs (1) and established costs mandated by the state pursuant to Government Code section 17514, by requiring school districts (with some statutorily defined exceptions) to:

- 1) Prepare and adopt rules and regulations, and establish a policy of open enrollment for pupils of the district on or before July 1, 1994, pursuant to paragraph (1) of subdivision (c).
- 2) Establish and operate a random selection process in excess of schoolsite capacity pursuant to item (B) of paragraph (2) of subdivision (c).
- 3) Determine the attendance area capacity of the schools in its district, pursuant to item (B) of paragraph (2) of subdivision (c).
- 4) Evaluate each selected request for intradistrict attendance for its impact on district racial and ethnic balances pursuant to item (A) of paragraph (2) of subdivision (c).

In addition, other changes made to Education Code section 35160.5, subdivision (c), paragraph of Chapter and Chapter 9 do not impose a new program or higher level of service in an existing program within the meaning of section 6 of article XIII B of the California Constitution and Government Code section 17514.

III. ELIGIBLE CLAIMANTS

Any school district”, as defined in Government Code section 17519, except for county offices of education and community colleges, which incurs increased costs as a result of this mandate is eligible to claim reimbursement.

IV. PERIOD OF REIMBURSEMENT

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was submitted on February 22, 1994, therefore all mandated costs incurred on or after January 1, 1994 (the operative date of the two statutes), for implementation of Education Code Section 35160.5, subdivision (c), paragraphs (1) and are reimbursable.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Section 17561 (d) (3) of the Government Code, all claims for reimbursement of initial years’ costs shall be submitted within 120 days of notification by the State Controller of the enactment of the claims bill.. If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise provided for by Government Code section 17564.

V. REIMBURSABLE COSTS

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in

question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

A. SCOPE OF THE MANDATE

School districts shall be reimbursed for the costs incurred for the governing board of each school district, on or before July 1, 1994, to adopt rules establishing and implementing a policy of open enrollment within the district for residents of the district which provides that: the parent or guardian of each schoolage child who is a resident in the district may select the schools the child shall attend; once the intradistrict transfer is selected, evaluating the transfer to ascertain the impact of the transfer upon the maintenance of appropriate racial and ethnic balances among the respective schools; intradistrict attendance in excess of schoolsite capacity as established by the district shall be determined by a random, unbiased process that prohibits an evaluation of whether any pupil should be enrolled based upon his or her academic or athletic performance; and, no pupil who currently resides in the attendance area of a school shall be displaced by pupils transferring from outside the attendance area.

B. REIMBURSABLE ACTIVITIES

For each eligible school district, the direct and indirect costs of labor, supplies and services incurred for the following mandate components are reimbursable:

- 1) Policy and Procedures Preparation and adoption of rules and procedures regarding the intradistrict open enrollment plan for the district.
- 2) Random Selection Process Establishing and operating a random, unbiased selection process in excess of schoolsite capacity for intradistrict transfers which also insures that no pupil who currently resides in the attendance area of a school will be displaced by pupils transferring from outside the attendance area.
- 3) Schoolsite Capacity Determining the total enrollment and program capacity of each school in the district.

- 4) Impact on Demographics Evaluating each selected intradistrict transfer to ascertain the impact of the requested transfer upon the maintenance of appropriate racial and ethnic balances among the respective schools.

VI. CLAIM PREPARATION

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a listing of each item for which reimbursement is claimed under this mandate.

A. REPORTING BY COMPONENTS

Claimed costs must be allocated according to the four components of reimbursable activity described in Section V. B.

B. SUPPORTING DOCUMENTATION

Claimed costs should be supported by the following information:

- 1) Employee Salaries and Benefits Identify the employee(s) and their job classification, describe the mandated functions performed, and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.
- 2) Materials and Supplies Only the expenditures which can be identified as a direct cost of the mandate can be claimed. List cost of materials which have been consumed or expended specifically for the purpose of this mandate.
- 3) Contracted Services Give the name(s) of the contractors(s) who performed the service(s). Describe the activities performed by each named contractor, and give the number of actual hours spent on the activities. Show the inclusive dates when services were performed and itemize all costs for those services.
- 4) Allowable Overhead Cost School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

C. COST ACCOUNTING STATISTICS

The State Controller is directed to include in its claiming instructions each year the requirement that claimants report to the State Controller the following statistics for the purpose of establishing a database for potential future reimbursement based on prospective rates:

VII. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this

chapter¹ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section V, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., service fees collected, federal funds, other state funds, etc., shall be identified and deducted from this claim. The Commission has not specifically identified any specific offsetting savings from state or federal sources applicable to this mandate.

IX. REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of claim, as specified in the State Controller's claiming instructions, for those cost mandated by the state contained herein.

¹ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

INTRADISTRICT ATTENDANCE CLAIM FOR PAYMENT			For State Controller Use Only		PROGRAM	
			153			
			(19) Program Number 00153 (20) Date Filed (21) LRS Input			
(01) Claimant Identification Number			Reimbursement Claim Data			
(02) Claimant Name			(22) FORM 1, (03)(a)			
County of Location			(23) FORM 1, (03)(b)			
Street Address or P.O. Box		Suite	(24) FORM 1, (03)(c)			
City	State	Zip Code	(25) FORM 1, (04) 1. (d)			
	(03) (04) (05)	Type of Claim	(26) FORM 1, (04) 2. (d)			
		(09) Reimbursement <input type="checkbox"/>	(27) FORM 1, (04) 3. (d)			
		(10) Combined <input type="checkbox"/>	(28) FORM 1, (04) 4. (d)			
		(11) Amended <input type="checkbox"/>	(29) FORM 1, (06)			
Fiscal Year of Cost		(06)	(12)	(30) FORM 1, (07)		
Total Claimed Amount		(07)	(13)	(31) FORM 1, (09)		
Less: 10% Late Penalty (refer to attached Instructions)			(14)	(32) FORM 1, (10)		
Less: Prior Claim Payment Received			(15)	(33)		
Net Claimed Amount			(16)	(34)		
Due from State	(08)	(17)	(35)			
Due to State		(18)	(36)			
(37) CERTIFICATION OF CLAIM						
<p>In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p> <p>Signature of Authorized Officer _____</p> <p style="text-align: right;">Date Signed _____</p> <p style="text-align: right;">Telephone Number _____</p> <p style="text-align: right;">E-mail Address _____</p> <p>Type or Print Name and Title of Authorized Signatory _____</p>						
(38) Name of Agency Contact Person for Claim			Telephone Number _____			
			E-mail Address _____			
Name of Consulting Firm / Claim Preparer			Telephone Number _____			
			E-mail Address _____			

PROGRAM
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**INTRADISTRICT ATTENDANCE
CLAIM FOR PAYMENT
INSTRUCTIONS**

**FORM
FAM-27**

- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown in the attached Form 1 line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: Form FAM-27 line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1, (04) 1. (d), means the information is located on Form 1, line (04) 1., column (d). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, date signed, telephone number and e-mail address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the agency contact person for the claim. If claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and e-mail address.

SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250**

Address, if delivered by other delivery service:

**OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816**

PROGRAM 153	INTRADISTRICT ATTENDANCE CLAIM SUMMARY				FORM 1
(01) Claimant		(02)		Fiscal Year 20__/20__	
Claim Statistics					
(03) (a) Number of intradistrict transfers requested in the fiscal year of claim					
(b) Number of intradistrict transfers granted in the fiscal year of claim					
(c) Average daily attendance (ADA) for the district in the fiscal year of claim					
Direct Costs		Object Accounts			
		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Total
(04) Reimbursable Activities					
1. Policy and Procedures					
2. Random Selection Process					
3. Schoolsite Capacity					
4. Impact on Demographics					
(05) Total Direct Costs					
Indirect Costs					
(06) Indirect Cost Rate		[Refer to Claim Summary Instructions]			%
(07) Total Indirect Costs		[Line (05)(d) - \$ <input type="text"/>] x line (06)			
(08) Total Direct and Indirect Costs		[Line (05)(d) + line (07)]			
Cost Reduction					
(09) Less: Offsetting Revenues					
(10) Less: Other Reimbursements					
(11) Total Claimed Amount					[Line (08) - {(line (09) + line (10))}]

PROGRAM 153	INTRADISTRICT ATTENDANCE CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of claim.
- (03) (a) Enter the number of intradistrict transfers that were requested in the fiscal year of claim.
- (b) Enter the number of intradistrict transfers that were granted in the fiscal year of claim.
- (c) Enter the average daily attendance (ADA) for the fiscal year.
- (04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (f) to Form 1, block (04), columns (a) through (c) in the appropriate row. Total each row.
- (05) Total columns (a) through (d).
- (06) Enter the indirect cost rate from the California Department of Education approved indirect cost rate for the year that funds are expended.
- (07) From the Total Direct Costs, line (05)(d), deduct any other item excluded from indirect cost distribution base in accordance with CSAM Procedure 915. Enter zero if there are no exclusions. Multiply the result by the Indirect Cost Rate, line (06).
- (08) Enter the sum of Total Direct Costs, line (05)(d), and Total Indirect Costs, line (07).
- (09) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source.
- (10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Line (08) less the sum of line (09) plus line (10). Enter the total on this line and carry the amount forward to Form FAM-27, line (13) for the Reimbursement Claim.

PROGRAM 153	INTRADISTRICT ATTENDANCE ACTIVITY COST DETAIL				FORM 2
(01) Claimant			(02)		Fiscal Year 20__/20__
(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.					
<input type="checkbox"/> Policy and Procedures		<input type="checkbox"/> Schoolsite Capacity			
<input type="checkbox"/> Random Selection Process		<input type="checkbox"/> Impact on Demographics			
(04) Description of Expenses			Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____					

PROGRAM 153	INTRADISTRICT ATTENDANCE ACTIVITY COST DETAIL INSTRUCTIONS	FORM 2
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Check the box that indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns						Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries and Benefits	Employee Name and Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost=Hourly Rate x Hours Worked or Total Contract Cost	Copy of Contract and Invoices

- (05) Total line (05), columns (d) through (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (f) to Form 1, block (04), columns (a) through (c) in the appropriate row.